

Wisconsin Department of Regulation & Licensing

Mail To: P.O. Box 8935
Madison, WI 53708-8935

FAX #: (608) 267-3816
Phone #: (608) 266-5511

1400 E. Washington Avenue
Madison, WI 53703
E-Mail: web@drl.state.wi.us
Website: <http://drl.wi.gov>

ACCOUNTING EXAMINING BOARD

INSTRUCTION PACKET FOR CERTIFIED PUBLIC ACCOUNTANT CREDENTIAL

Enclosed are the forms for applying for a Certified Public Accountant credential. **This is not the application if you want to apply for the CPA examination.** If you wish to apply for the exam please call 1-800-CPA-EXAM or go to the web at www.nasba.org/nasbaweb.nsf/exam.

ALL APPLICANTS ARE REQUIRED TO SUBMIT THE FOLLOWING:

APPLICATION - All applicants for credential (licensure) as a Certified Public Accountant must complete an application for Certified Public Accountant Credential (Form #130). Please type or print all information when completing the application.

FEES - Please include a check or money order made payable to the Department of Regulation and Licensing for the fee under which you are qualifying for credential. The initial credential fee for an application by examination or transfer of examination credit from another jurisdiction is \$53.00 and a \$57.00 ethics examination fee for a total of \$110.00. The fee for an initial credential by endorsement (reciprocity) is \$59.00 and a \$57.00 ethics examination fee for a total of \$116.00. **NOTE:** Candidates who sat for the exam in Wisconsin from May 1996 to November 2003, have already submitted the initial credential fee. DO NOT remit the credential fee again.

PERSONAL CHRONOLOGICAL RESUMÉ OF ACCOUNTING EXPERIENCE (FORM #128) - Provide a complete chronological listing of your background. The experience requirements are outlined in Chapter Accy 5, Wis. Admin. Code. Specify whether employment is full time or part time.

VERIFICATION OF EMPLOYMENT AND EXPERIENCE EVALUATION (FORM #127) - Provide a detailed experience evaluation form documenting a minimum of 12 months of acceptable experience to apply for a credential. Experience must have been acquired after the applicant had earned a bachelor's or master's degree that qualified the applicant to take the CPA examination. One copy is enclosed, you may make as many additional copies as needed. Type or print your name, sign and date Part I, and forward to your employer(s) to complete Part II. Your employer should complete Form #127 and return it to you so that you can submit it with your application. **A position description must be included for each verification of employment.**

EDUCATION - Official transcripts showing courses taken and degrees received are required. Transcripts must be sent by the college or university to you so you can submit the transcript with your application. Unofficial copies of transcripts are not acceptable. If you attended more than one school and transfer credits appear on the transcript from the school where the degree was received, it is not necessary to provide a transcript from the first school(s). **NOTE:** Candidates who sat for the exam in Wisconsin from May 1996 to November 2003 have been prequalified and your transcripts are on file. DO NOT remit the transcript again.

Wisconsin Department of Regulation & Licensing

Coursework taken at a 2-year community or technical college is NOT acceptable unless it can be transferred to and appears on the transcripts of a 4-year bachelor degree-granting institution.

All foreign education must be evaluated by a credential evaluation service to determine if the education received at the foreign institute of learning is equivalent to a bachelor's or higher degree with a resident major in accounting from a school that is accredited by the North Central Association of Schools and Colleges or its regional equivalent. An official transcript must accompany the evaluation. A list of credential evaluation services is available from the board office or go to their website at www.naces.org/members.htm. All foreign candidates must complete a college-level course in United States Income Taxation and United States Business Law from a 4-year bachelor-degree granting institution in addition to any other course deficiencies as determined by the educational evaluation.

ETHICS EXAMINATION - The ethics examination is required for all Wisconsin applicants. The ethics examination will be sent to you after we have received the application for credential (Form #130). The ethics exam must be returned before your application will be submitted for Board evaluation.

VERIFICATION OF EXAMINATION SCORES OR REGISTRATION STATUS (FORM #131) – Candidates applying by endorsement or transfer of examination credit from another jurisdiction are required to have the examination/licensure information verified by the registration agency in the other jurisdiction. Do not complete this form if you passed the examination in Wisconsin.

Complete Section I of the form and forward to the registration board in the other jurisdiction for completion. Exam scores and licensure status must be indicated on the form by the registration agency. This form must be returned to this office directly by the registration agency in the other jurisdiction. It is suggested that you provide a pre-addressed return envelope. Most state boards require a fee for completion of the verification form. Please contact your state board to determine if a fee is required.

TRANSFER OF CREDIT - Chapter Accy 7.04 Wis. Admin. Code specifies the requirements for transfer of examination credit from another jurisdiction.

ENDORSEMENT - Chapter Accy 7.05 and Accy 8, Wis. Admin. Code specifies the requirements for endorsement of a credential from another jurisdiction.

REVIEW DATES - Applications will be presented for evaluation when all required documents, including the ethics examination, are received.

Review Dates

February 5, 2004

May 6, 2004

August 5, 2004

November 6, 2004

Deadline Dates for Receipt of All Documents

January 22, 2004

April 23, 2004

July 23, 2004

October 22, 2004

These are tentative meeting dates and are subject to change.

The license will expire on December 31 of the odd-numbered year.

A copy of the Wisconsin Statutes and Administrative Code Relating to the Practice of Accounting is available on the web at <http://drl.wi.gov> or at most public libraries. If you wish to purchase a copy, please submit a check made payable to the Department of Regulation and Licensing for \$5.28 per copy.

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ACCOUNTING EXAMINING BOARD

APPLICATION FOR CERTIFIED PUBLIC ACCOUNTANT CREDENTIAL

Under Wisconsin law, the Department must deny your application if you are liable for delinquent state taxes or child support (sec. 440.12, Stats.).

☐ Your name and address are available to the public.

PLEASE TYPE OR PRINT IN INK ☐ Check box if you wish your name & address withheld from lists of 10 or more credential holders (sec. 440.14, Stats.).

Last Name	First Name	MI	Former / Maiden Name(s)
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Your Street Address (number, street, city, state, zip)

Mail To Address (if different)

Date of Birth ____ month ____ day ____ year	Daytime Telephone Number (____) _____ - _____
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Ethnic/gender status information is optional. Sex: ☐ M ☐ F Ethnic: ☐ White, not of Hispanic origin ☐ Black, not of Hispanic origin ☐ Hispanic ☐ American Indian or Alaskan ☐ Asian or Pacific Islander ☐ Other

Have you ever held a license/credential in the state of Wisconsin? ____ Yes ____ No (please indicate)
If yes, provide your Wisconsin license/credential number. _____

The Certified Public Accountant license expires on December 31st of the odd-numbered year. It may be renewed for a two year period at that time.

QUALIFICATION: Place an "X" in ONE space only indicating how you qualify.

- ☐ Examination (Completed all examinations in Wisconsin.)
☐ Transfer of Credit (Completed some or all AICPA examinations in another state.)
Note: Wisconsin requirements for examination must have been met.
☐ Endorsement (Credentialed/licensed as a Certified Public Accountant in another state.)

Credential Number State Date Obtained

EXAMINATIONS:

If you have taken examinations in Wisconsin or in another state provide details:

Auditing	____ (YR)	____ (STATE)
Law/LPR	____ (YR)	____ (STATE)
Theory/FARE	____ (YR)	____ (STATE)
Practice/ARE	____ (YR)	____ (STATE)

FOR BOARD APPROVAL ONLY

BY _____
BY _____
BY _____
DATE _____

APPLICATION FEES: Please make check payable to Department of Regulation and Licensing and attach check to this application.

For Receipting Use Only

- ☐ Initial License
\$ 53.00 Credential fee (Initial credential fee not required if you sat for the exam in Wisconsin from May 1996 to November 2003.)
\$ 57.00 Ethics exam fee
\$ _____ Total fee
- ☐ Transfer of Credit
\$ 53.00 Initial credential fee
\$ 57.00 Ethics exam fee
\$ 110.00 Total fee
- ☐ Endorsement
\$ 59.00 Initial credential fee
\$ 57.00 Ethics exam fee
\$ 116.00 Total fee

Wisconsin Department of Regulation & Licensing

EDUCATION: (Official Transcripts Required)

Colleges

Degree

Date of

Attended

Received

Graduation

Major

STATEMENT OF ARREST OR CONVICTION:

(Attach additional sheets if necessary)

YES**NO**

- A. Have you ever been convicted of a misdemeanor or a felony, or driving while intoxicated (DWI), in this or any other state, or are criminal charges currently pending against you? If yes, complete and attach Form #2252. ☐ ☐
- B. Have you ever surrendered, resigned, cancelled or been denied a professional license or other credential in Wisconsin or any other jurisdiction? If yes, give details on an attached sheet, including the name of the profession and the agency. ☐ ☐
- C. Has any licensing or other credentialing agency ever taken any disciplinary action against you, including but not limited to, any warning, reprimand, suspension, probation, limitation or revocation? If yes, attach a sheet providing details about the action, including the name of the credentialing agency and date of action. ☐ ☐
- D. Is disciplinary action pending against you in any jurisdiction? If yes, attach a sheet providing details about pending action, including the name of the agency and status of action. ☐ ☐
- E. Have any suits or claims ever been filed against you as a result of professional services? If yes, submit a copy of the claim or suit and a copy of the final settlement or disposition. ☐ ☐
- F. Do you currently hold, or have you in the past held, any credential (license) issued by the Department of Regulation and Licensing or any of the Boards? If yes, what type of credential? _____ And if in another name, what name? _____ ☐ ☐

Note: An arrest or conviction does not automatically disqualify an applicant. Consideration of the record by the board is subject to sec. 111.321, 111.322, and 111.335, Stats.

AFFIDAVIT OF APPLICANT

I state that I am the person referred to on this application and that all the answers set forth are each and all strictly true in every respect. I understand that false or forged statements made in connection with this application may be grounds for revocation of my credential or other disciplinary action. I also understand that if I am issued a credential, failure to comply with the laws or rules of either the Accounting Examining Board or the Department of Regulation and Licensing will be cause for disciplinary action.

Signature of Applicant_____
Date

Wisconsin Department of Regulation & Licensing

SOCIAL SECURITY NUMBER. Your social security number (or employer identification number if you are applying as a business entity) must be submitted with your application on this form. If you do not have a social security number you must submit a statement under oath or affirmation. If your social security number or a statement is not provided, your application will be denied.¹ A form for submitting a statement that you do not have a social security number is available from the department.

(Please Print)

First Name	Middle Initial	Last Name
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Profession

Date of Birth

month

day

year

- -

Social Security Number or FEIN

The Department may not disclose the social security number collected above except to the Department of Workforce Development for purposes of administering the child and spousal support program,² to the Department of Revenue for the purpose of determining whether you are liable for delinquent taxes,³ and to the federal Healthcare Integrity and Protection Data Bank for the purpose of reporting adverse actions against health care practitioners.⁴

¹ Section 440.03 (11m), Wis. Stats.

² Sections 49.22, and 440.13, Wis. Stats.

³ Section 440.12, Wis. Stats.

⁴ Health Insurance Portability and Accountability Act (HIPAA) of 1996

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ACCOUNTING EXAMINING BOARD

PERSONAL CHRONOLOGICAL RESUMÉ OF ACCOUNTING EXPERIENCE

Type or print your name	Date
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INSTRUCTIONS: Your attendance at a university or college should be listed as engagement number 1. Your first employment should be listed as engagement 2, with subsequent experience in chronological order. What you are doing today should be your last entry. Show month, day and year under engagements. Enter total time claimed in column on right.

ENGAGEMENT NO. 1	School Attended	
	Location	
	Degree Received	Major
FROM:		
Month Day Year		
TO:		
Month Day Year		

ENGAGEMENT NO. 2	Employer	
	Address of Employer	
	Type of Work Performed & Title/Position Held	Immediate Supervisor
	Duties/Extent of Experience & Responsibility	Hours Per Week
		Years Months
FROM:		
Month Day Year		
TO:		
Month Day Year		

ENGAGEMENT NO. 3	Employer	
	Address of Employer	
	Type of Work Performed & Title/Position Held	Immediate Supervisor
	Duties/Extent of Experience & Responsibility	Hours Per Week
		Years Months
FROM:		
Month Day Year		
TO:		
Month Day Year		

#128 (Rev. 1/03)
Ch. 442, Stats.

Committed to Equal Opportunity in Employment and Licensing

Wisconsin Department of Regulation & Licensing

ENGAGEMENT NO. 4	Employer		
	FROM:		
	Month	Day	Year
	TO:		
	Month	Day	Year
	Address of Employer		
	Type of Work Performed & Title/Position Held		Immediate Supervisor
	Duties/Extent of Experience & Responsibility		
Hours Per Week			
Years			Months

ENGAGEMENT NO. 5	Employer		
	FROM:		
	Month	Day	Year
	TO:		
	Month	Day	Year
	Address of Employer		
	Type of Work Performed & Title/Position Held		Immediate Supervisor
	Duties/Extent of Experience & Responsibility		
Hours Per Week			
Years			Months

ENGAGEMENT NO. 5	Employer		
	FROM:		
	Month	Day	Year
	TO:		
	Month	Day	Year
	Address of Employer		
	Type of Work Performed & Title/Position Held		Immediate Supervisor
	Duties/Extent of Experience & Responsibility		
Hours Per Week			
Years			Months

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ACCOUNTING EXAMINING BOARD

VERIFICATION OF EMPLOYMENT AND EXPERIENCE EVALUATION

PART I: TO BE COMPLETED AND SIGNED BY CANDIDATE

Applicant Name	Signature	Date
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PART II: TO BE COMPLETED BY PAST OR PRESENT EMPLOYER

TO PAST OR PRESENT EMPLOYER: Please complete the Verification of Employment and Experience Evaluation form. Return this form to the applicant. The information requested below is required for processing the application.	
APPLICANT NAME	
FIRM NAME	
EMPLOYMENT PERIOD: FROM _____ TO _____	
EMPLOYEE WORKED <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME (Indicate Hours Per Week _____)	
Check here for extended absence during employment period; if absent, indicate type (extended illness, military or maternity leave); and indicate duration.	
<input type="checkbox"/> NO ABSENCE <input type="checkbox"/> YES DURATION: FROM (date) _____ TO (date) _____ EXPLAIN:	
Evaluator Name (Type or Print)	Evaluator's Signature
Title	Date
Type of Business	Telephone No.
Firm Address (Street, Address, City, State, Zip)	

Wisconsin Department of Regulation & Licensing

EMPLOYER: THE EMPLOYER (NOT THE CANDIDATE) IS REQUIRED TO COMPLETE THE APPROPRIATE SECTION TO DESCRIBE THE CANDIDATE'S WORK EXPERIENCE. A SIGNED AND DATED POSITION DESCRIPTION MUST BE ATTACHED TO THIS FORM. THE POSITION TITLE INDICATED ON THIS FORM MUST AGREE WITH THE TITLE ON THE POSITION DESCRIPTION.

SECTION A: ACADEMIC POSITIONS

PLEASE ATTACH A SIGNED AND DATED POSITION DESCRIPTION.

Accy 5.06 EXPERIENCE IN TEACHING. The basic guideline followed is that experience in teaching accounting is senior when teaching is at the intermediate, advanced and specialized level of accounting. Teaching courses in areas other than accounting does not qualify.

- (1) Are you a full-time accounting faculty member? ☐ Yes ☐ No
- (2) How many credit hours of teaching per semester is considered full-time? _____
- (3) Is research considered part of your academic contract? ☐ Yes ☐ No

Course #	Course Title	Level	Credits per Course	Secs. per Semester	# of Semesters Taught

SECTION B: INDUSTRY, GOVERNMENT, LAW & OTHER

PLEASE ATTACH A SIGNED AND DATED POSITION DESCRIPTION.

Position Title	From (Date)	To (Date)	% of Time (100% if Full)

SECTION C: PUBLIC ACCOUNTING FIRM AND GOVERNMENTAL AUDIT AGENCIES

PLEASE ATTACH A SIGNED AND DATED POSITION DESCRIPTION.

Position Title	From (Date)	To (Date)	% of Time (100% if Full)

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ACCOUNTING EXAMINING BOARD

VERIFICATION OF EXAMINATION OR REGISTRATION STATUS

SECTION I: Applicant is to complete this section and forward form to registration agency that is to complete Section II. **Please print or type all information.**

Last Name: _____ First Name: _____ MI: _____

Street Address: _____

City: _____ State: _____ Zip: _____

Date of Birth: _____

If examinations were taken, indicate state(s) and date(s): _____

Original State of Licensure: _____ Credential Number: _____

SECTION II: Registration Agency is to complete this section and return to the Department of Regulation and Licensing.

A. The above named individual was registered as a Certified Public Accountant.

Credential Number

Date Issued

Valid Until

Basis of Registration
(Exam, Comity, Other)

B. The above named individual is ☐ is not ☐ registered as a certified public accountant.

C. The individual took the following examinations in this state. (If the AICPA grades were modified in any way, please explain on the reverse side of this form.)

<u>Exam Date</u>	<u>Law/LPR/BEC</u>	<u>Auditing/AUD</u>	<u>Practice/ARE/REG</u>	<u>Theory/FARE/FAR</u>

D. Is there any disciplinary action pending or was any formal disciplinary action ever taken against the above named individual?
Yes ☐ No ☐ If yes, please give details on the reverse side of this form.

Form Completed By _____

Title _____

State _____

Date _____

(BOARD SEAL)

Wisconsin Department of Regulation & Licensing

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NOTICES

TIME FOR REVIEW AND DETERMINATION OF CREDENTIAL APPLICATIONS

Generally, a credentialing authority is required to make a determination on an original application for a credential within 60 business days after a completed application is received.^a An application is completed when all materials necessary to make a determination on the application and all materials requested by the licensing authority have been received.

PROCEDURES ON APPLICATION DENIAL

An applicant who receives a notice of denial may request a hearing to challenge the denial by filing a request with the appropriate board or the department within 45 days after the mailing of the notice of denial. The request must contain the applicant's name and address, the type of license sought, the reasons why a hearing is requested and a description of the mistake the applicant believes was made, if the applicant claims that the denial was based on a mistake of fact or law. Hearing procedures are specified in ch. RL 1 of the Wisconsin Administrative Code. A copy of ch. RL 1 is available at most public libraries, on the Internet through the index at <http://www.legis.state.wi.us/rsb/code/rl/rl.html> and may also be obtained from the department.

MAILING ADDRESS AND CHANGE OF ADDRESS

Credential holders may use a business address as a mailing address for department mail. A change of address must be reported to the department within 30 days.

PERSONALLY IDENTIFIABLE INFORMATION: USE AND AVAILABILITY

Information collected on an application form is required and will be used to determine eligibility for a credential or examination. It is not likely that the department will use information collected by these forms for other purposes.

Credentialing is a public process with a goal of identifying those competent to protect the public. The name, city, and status of credential holders are accessible at the Department's website at <http://www.drl.state.wi.us/> under "Credential Holder Query." Information collected on application and examination forms is available for inspection to the public under Wisconsin laws governing public records.

AMERICANS WITH DISABILITIES ACT

The Department complies with the Americans With Disabilities Act of 1990. The Department will make reasonable modifications to policies, practices and procedures when modifications are necessary to avoid discrimination on the basis of disability and will make reasonable accommodations necessary to provide a qualified individual with a disability with equal access to department programs.

Communications and examinations: Individuals who need auxiliary aids for effective communication in programs and services or who wish to request special accommodations for examinations, please call (608) 266-2852 or TTY at (608) 267-2416.

Complaints: Procedures for alleging violations of the Americans with Disabilities Act of 1990 may be obtained by calling the Department's ADA Coordinator at (608) 266-8608 or TTY at (608) 267-2416.

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APPLICATION PACKET ADDENDUM (INTERNET)

ACCOUNTING EXAMINING BOARD

For the application packet that you have just downloaded, an ethics examination is required.

Please complete this form and fax it to the number listed above. Once the form is returned we will mail the Wisconsin ethics exam to the address you have provided. If you prefer, you can mail this form directly to the Department of Regulation and Licensing, P.O. Box 8935, Madison, WI 53708.

Wisconsin Statutes and Administrative Code.

For assistance with the Wisconsin ethics exam or for your information, you may access the Wisconsin Statutes and Administrative Code on the department's web site at www.drl.state.wi.us. If you do not have internet access, you may obtain this information through the public library.

If you would prefer to have a printed copy of this code book, you may purchase one directly from the department. Please submit this form along with a check in the amount of \$5.28 made payable to the Department of Regulation and Licensing (DRL) to the address listed above.

PLEASE PRINT OR TYPE

Full Name

Daytime Phone Number

Street Address

P.O. Box

City, State, Zip

Thank you.

For Receipting Use Only